§ 235. Accounts to be kept with each improvement. The supervisor shall keep accounts in the name of each improvement in such form as has been or may be formulated and prescribed by the state department of audit and control. He shall carefully preserve all coupons, certificates, bonds and notes which he shall pay, and present the same, with a transcript of the account, to the town board from time to time, as it may require, and at least once in each year shall make and file a complete statement and shall account with such board on account of every improvement.